K. of Britain . . Commons, House of.

THE REPORT FROM THE COMMITTEE

Appointed to enquire how far the ſeveral

Impreſt ACCOUNTANTS

Have paſſed their reſpective

ACCOUNTS,

AND

To conſider of Methods for the more effectual and ſpeedy Compelling the ſaid ACCOUNTANTS to paſs their ACCOUNTS, and to obviate all Irregularities and unneceſſary Delays in the ſame.

WITH THE

RESOLUTIONS and ORDERS

OF THE

Houſe of Commons

THEREUPON.

LONDON:

Printed for *Samuel Keble* at the *Turk*'s *Head* in *Fleetſtreet*, and *Henry Clements* at the *Half-Moon* in S. *Paul*'s Church-yard.

MDCCXI.

REPORT

FROM THE

COMMITTEE

Appointed to enquire how far Several

Impeach ACCOUNTANTS

Have paſſed their reſpective

ACCOUNTS;

BRITISH MUSEUM

THE REPORT FROM THE COMMITTEE.

Mercurij 4. *die Aprilis*, 1711.

MR Auditor *Harley* reported from the Committee, to whom it was referred, to enquire how far the ſeveral Impreſt Accountants have paſſed their reſpective Accounts, and to conſider of Methods for the more effectual and ſpeedy Compelling the ſaid Accountants to paſs their Accounts, and to obviate all Irregularities and unneceſſary Delays in the ſame, the Matter, as it appeared to them, which they had directed him to report to the Houſe; And he read the ſame in his Place, and afterwards delivered the Report in at the Table.

Ordered,

That the Report be taken into Conſideration on *Tueſday* Morning next.

Martis 10. *die Aprilis*, 1711.

Ordered,

THAT the Report from the Committee, to whom it was referred to enquire how far the ſeveral Impreſt Accountants have paſſed their reſpective Accounts, and to conſider of Methods for the more effectual and ſpeedy compelling the ſaid Accountants to paſs their Accounts, and to obviate all Irregularities and unneceſſary Delays in the ſame, be taken into Conſideration upon this Day ſe'night.

Martis 17. *die Aprilis*, 1711.

Ordered,

THAT the Report from the Committee, to whom it was referred to enquire how far the ſeveral Impreſt Accountants have paſſed their reſpective Accounts, and to conſider of Methods

thods for the more effectual and ſpeedy compelling the ſaid Accountants to paſs their Accounts, and to obviate all Irregularities and unneceſſary Delays in the ſame, be taken into Conſideration upon this Day ſe'night.

Martis 24. *die Aprilis*, 1711.

THE Houſe proceeded to take into Conſideration the Report from the Committee, to whom it was referred to enquire how far the ſeveral Impreſt Accountants have paſſed their reſpective Accounts, and to conſider of Methods for the more effectual and ſpeedy Compelling the ſaid Accountants to paſs their Accounts, and to obviate all Irregularities and unneceſſary Delays in the ſame; And the ſame was read, and is as follows.

THE Committee finding, by the Certificate of the Auditors of the Impreſts, That ſeveral Perſons, chargeable with the Publick Moneys, were very much in Arrear with their Accounts, required a Particular State of the whole Charge of the ſeveral Accountants herein after mentioned, how far each reſpective Accountant had actually paſs'd his Accounts, and what Accounts now lay before the Auditors; which appears to be as follows, *viz.*

The Earl of Rancagh, *late Pay-Maſter of the Forces.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
Charge.	His *Exchequer* Charge ——	19,876,067	06	03½	21,015,618	19	04½
	His voluntary Charge ——	01,139,551	13	01			
Diſcharge.	His Lordſhip's Diſcharge by Accounts actually paſſed —— —— ——	14,593,665	04	02½			
	By Diſallowances on his ſeveral Accounts, which are to be diſcharged in his final Account ——	4,803,153	00	08½	21,013,847	10	10½
	By his final Account for a Year, ending 24th of *December* 1702, now before the Auditor ——	1,617,029	05	11½			
	Remains to be accounted for by his Lordſhip ——	1,771	08	06			

His Lordſhip alſo informed the Committee, That the Reaſons why his Accounts were ſo far in Arrear, are, That the Auditors of the Impreſts diſallowed, him in his Accounts already paſſed, ſeveral great Sums of Money, amounting in the whole, to upwards of Four Millions, for want of regular Vouchers; That he has long been ſoliciting to be diſcharged of theſe Sums by Privy-Seal, and after a ſtrict Examination of his Vouchers, a Privy-Seal is prepared to diſcharge him of 3,856,248 *l.* 10 *s.* 11 *d.* of the Sums ſo diſallowed him.

That

That he is now applying to be diſcharged of the Remainder of the ſaid Diſallowances, in the ſame manner, which as ſoon as he obtains, he will be very diligent in paſſing his final Account; his Lordſhip thinking it improper to preſs the paſſing of it ſooner, becauſe the ſaid Diſallowances will be made a Charge on him, on his ſaid final Account, and conſequently, will appear a Balance due from him at the Foot thereof. Whereas he apprehends, there will be but a very ſmall Balance due upon it.

The Honourable James Brydges, *Eſq*; *the preſent Pay-Maſter.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
Charge.	By Money received out of the *Exchequer* —— ——	15,043,979	00	00¼	15,374,289	02	02
	By his Voluntary Charge and Surcharge ——	330,310	01	11¾			
Diſcharge.	By Accounts actually paſſed —— —— ——	956,789	06	05¼	9,054,281	15	00¾
	By Accounts made up and adjuſted for Declaration	3,850,212	15	03¾			
	By Accounts now lying before the Auditors ——	4,247,279	13	03¾			
	Remains to be accounted for by the ſaid Accountant	6,320,007	06	11¼			

The ſaid Pay-Maſter informeth the Committee, That the Reaſons why his Accounts are no farther declared, are,

That for the *Flanders* Service, the Payments to Foreign Princes for Subſidies, *&c.* being made Abroad, purſuant to Treaties and Eſtabliſhments, and the Courſe of the *Exchequer* requiring Muſter-Rolls and Sign-Manuals, which could not be obtained, the Accounts of thoſe Payments have always been paſſed by Privy-Seal; by the help whereof, his Predeceſſor Mr. *Fox* was enabled to paſs his Accounts, but that the Privy-Seal, which (after due Examination) was directed for his Account ending 1706, being kept back, hath put a ſtop not only to that, but alſo to the Subſequent Accounts, which have been delivered in to the Auditors, to *Chriſtmas* 1709, none of which can be declared, before the Preceding are paſſed.

That the Payments on his Account, ending at *Chriſtmas* laſt, not being all made, and none of the Vouchers, as yet returned from Abroad, the ſame could not be adjuſted for the Auditors; but as ſoon as the Payments are perfected, and the Vouchers received, the ſame ſhall be delivered in with all convenient Speed.

That the Account for the *Spaniſh* and *Portugal* Service, for the Year ending at *Chriſtmas* 1706, ſtops likewiſe for the Privy-Seal, which, after a ſtrict Examination, was long ſince directed, in regard that ſome of the Vouchers taken Abroad were not according to the Courſe of the *Exchequer*, and his Subſequent Account, which ends at *Chriſtmas* 1707, and lies before the Auditor, cannot be declared, till that for 1706 is paſſed.

That the Accounts and Vouchers for the ſaid Years 1706 and 1707, did not come to the ſaid Pay-Maſter's Hands, till about *January* 1709, the Deputy-Pay-Maſter at *Lisbon* not being able ſooner to procure regular Diſtributions and Vouchers, by reaſon of the March of the Army from *Portugal* to *Madrid* in 1706, and the Battle of *Almanza* in the beginning of the Year 1707.

That the Accounts and Vouchers for the Year 1708, came not to his Hands till *June* laſt, and then many of them imperfect, and moſt of the Regiments not having cleared their Accounts (the ſame being now under the Examination of the Comptrollers of the Army) therefore the ſaid Account is not delivered in to the Auditors, but will be perfected as ſoon as thoſe Matters can be adjuſted, which he hopes will be very ſoon.

That his Account for the Year 1709 is not ready for the Auditor, becauſe the Vouchers for the ſame have been but a very ſhort time in his Hands, many of which are imperfect; neither are the Regimental Accounts as yet adjuſted, but he expects daily to have thoſe Defects ſupplied. And as for the Year ending at *Chriſtmas* laſt, the Payments not being all completed, and none of the Vouchers received from Abroad, it is impoſſible as yet to make up that Year's Account.

Which Allegations of the ſaid Pay-Maſter the Committee did not examine, for that they were not empowered by the Houſe ſo to do.

Lord Viſcount Falkland, *late Treaſurer of the Navy.*

				l.	*s.*	*d.*
Charge.	By Money received at the *Exchequer* and otherwiſe, between the 31ſt of *December* 1682, and 16th of *March* 168$\frac{8}{9}$ —— —— ——			3,094,723	07	11$\frac{1}{2}$
Diſcharge.	By Accounts actually paſſed to 31 *Dec.* 1684, —	1,122,133	05 11			
	By Accounts lying before the Auditor, moſt of which are ready for Declaration —— ——	1,465,368	05 09$\frac{1}{4}$	2,587,501	11	08$\frac{3}{4}$
	Remains to be accounted for —— ——			507,221	16	02$\frac{3}{4}$

Sir Thomas Littleton, *Bar. late Treaſurer of the Navy.*

				l.	*s.*	*d.*
Charge.	By Money received between the 29th of *May* 1699, and the laſt of *December* 1709, at the *Exchequer*, or otherwiſe, —— —— ——			18,382,750	01	05$\frac{1}{4}$
Diſcharge.	By Accounts actually paſſed, or ready for Declaration —— —— ——	7,559,382	05 03$\frac{1}{4}$			
	By Accounts lying before the Auditors —— ——	3,557,993	07 10$\frac{1}{2}$			
	By Accounts under the Examination of the Navy-Board —— —— ——	6,790,936	10 01$\frac{1}{4}$	18,329,562	04	04
	By Money paid to *Robert Walpole*, Eſq; by Direction of the Treaſury ---	421,250	01 01			
	Remains to be accounted for ——			53,187	17	01$\frac{1}{4}$

The Committee proceeded to enquire into the Methods of paſſing the Accounts of the Treaſurer of the Navy, *&c.* and the Reaſons why the ſame were ſo far in Arrear; and Mr. *Burton* and Mr. *Hawes* attending, they

they acquainted the Committee, that the Method now uſed in making up the ſaid Treaſurer's Accounts, does very much retard the paſſing thereof. The Committee directed the ſaid Mr. *Burton* and Mr. *Hawes* to repreſent the ſame in Writing, which they did accordingly, together with a Propoſal in the Paper marked (N° 1.) a Copy whereof was delivered to the Commiſſioners of the Navy, who have made ſeveral Obſervations thereupon, which are contained in the Paper marked (N° 2.) The Committee muſt obſerve, that tho' this is an Account of the greateſt Sums of Money, and of the greateſt Conſequence to the Kingdom, yet it is paſſed in a Method quite different from any other Account, the ſame being brought to the Auditor in Volumes, ſigned by three of the Commiſſioners of the Navy, without any Vouchers; which the Auditor is empowered thus to paſs by the Authority of a Privy-Seal.

Capt. Atkinſon, *and others, Commiſſioners for Tranſportation in the late War.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
Charge.	By Money received of ſeveral Perſons	340,333	3	8¼			
	By Tallies received	173,512	10				
	By the value of Debentures iſſued for *Iriſh* Service, and Value of Stores, *&c.* deducted from Maſters of Ships	323,335	19	3¾			
	By Intereſt of Tallies, and Moneys received for Proviſions ſold, and Deductions from Maſters of Ships for Stores ſhort, returned	9,366	16	4¾			
	By Value of Certificates iſſued to Maſters of Ships in 1693 and 1697, in order to grant Debentures by	92,098	10	4¼	938,646	19	9
Diſcharge.	By Account made up for Declaration, relating to the Reduction of *Ireland*	577,317	15	5½			
	By Accounts under the Examination of the Auditor	358,489	12	10½	935,807	8	4
	Remains to be accounted for				2,839	11	5

Capt. Atkinſon, *and others, the preſent Commiſſioners for Tranſportation.*

Diſcharge. Charge.	By Money received of ſeveral Perſons				120,108	16	3½
	By an Account actually paſſed for tranſporting Forces to *Holland*	14,311	9	8½			
	By a ſtated Account for *Spaniſh* and *Weſt-India* Service, made up	46,235	4	3	60,546	13	11½
	Remains to be accounted for				59,562	2	4

Nutting,

—— Nutting, *Esq*; *late Treasurer for Transportation.*

		l.	s.	d.
Charge.	By Money received of several Persons —— ——	108,118	16	10½

Charles Mason, *Esq*; *late Treasurer for Transportation.*

		l.	s.	d.
Charge.	By Money received of sundry Persons —— ——	262,813	19	7

Thomas Micklethwaite, *Esq*; *the present Treasurer for Transportation.*

		l.	s.	d.
Charge.	By Money received of several Persons, between the 14th Day of *Apr.* 1708, and 26th of *January*, 1710	480,209	0	11¼
	By Accounts lying before the Auditors —— ——	376,442	10	9¼
	Remains to be accounted for —— —— ——	103,766	10	2

Mr. Povey, *late Treasurer to the Commissioners for Sick and Wounded.*

		l.	s.	d.
Discharge. Charge.	By Money received of several Persons —— ——	136,160	—	—¼
	By Money paid on the Heads of Sick and Wounded Seamen, and Prisoners, as by Three Accounts lying before the Auditors —— —— —— ——	135,476	7	0¼
	Remains to be accounted for —— —— ——	683	13	—

Capt. Savery, *the present Treasurer to the Commission for Sick and Wounded.*

					l.	s.	d.
Discharge. Charge.	By Money received of several Persons —— ——				276,078	8	8¼
	By Money allowed him on an Account actually passed —— ——	63,810	7	2	138,538	8	2¼
	By Accounts lying before the Auditors —— —— —— ——	74,728	1	0¼			
	Remains to be accounted for —— —— ——				137,540	0	6¼

Abstract of the Charge and Discharge.	Total of the Charge on the several Accountants before-mentioned —— —— —— ——	60,189,517	12	11¼	
	Total of the Discharge, by Accounts actually passed —— —— —— —— —— —— ——	24,887,409	14	1½	
	Total to be accounted for —— —— ——	35,302,107	18	9¾	

The Committee proceeded to enquire into the Nature of the *Exchequer* Process against Accountants, and the Method of issuing the same.

Mr. *Stephens*, late Deputy of the Queen's *Remembrance-Office*, informed the Committee, That the present Practice was to issue a *Distingas ad Com-*

Computandum, then an *Alias* and a *Plures* againſt ſuch Accountants, as were certified to be behind in their Accounts, by the Auditors of the Impreſts, in their half-yearly Certificates; which Proceſs was continued to be iſſued every iſſuable Term, unleſs the ſame was ſtayed by Warrant from the Treaſury, or Order of the Court of *Exchequer*.

Which Proceſs, he ſaid, had very little Effect, for that the Sheriffs, for the moſt part, returned no Iſſues: And, ſometimes the Proceſs was iſſued in wrong Counties, for Want of due Information; there being no Solicitor appointed to take care of the due Iſſuing of Proceſs, and of the due Execution thereof.

He farther ſaid, That upon looking into ſome of the Old Entries, he found, that a *Capias ad Computandum* had formerly been iſſued; but this has been diſuſed for many Years.

Mr. *Morgan*, the preſent Deputy-*Remembrancer*, produced the Roll of Proceſs againſt the ſeveral Perſons ſet *Inſuper* in the Account of the Lord *Coningesby* and Mr. *Fox*, late Pay-Maſters in *Ireland*; by which it appeared, That tho' Proceſs had iſſued upon the ſaid *Inſupers* for many Years, yet very few or no Iſſues had been returned; ſo that a very great Sum ſtill remained *Inſuper* upon the ſame, for which no Account was rendred; which was the Caſe in many other Accounts.

(N° 1.)

A Method humbly propoſed for the better and more effectual Enabling the Treaſurer of the NAVY *to paſs his Accounts.*

Firſt. FOR want of making up the Books and Liſts, wherein are contained the Payments made by the Treaſurer of the Navy, on the Head of Wages, his Accounts have been kept back for ſeveral Years, and therefore it's humbly propoſed, That all Ships and Yards Books and Liſts be annually made up, or very ſoon after the Determination of the Year, and thereby the Treaſurer of the Navy will be enabled more expeditiouſly to paſs his Accounts with the Auditor.

Secondly. The Practice of paying Defalcations, and taking the Party's Receipt for the Money paid them, and accounting with the Navy-Board, is very troubleſome to the Offices, and is one Means of hindring the Diſpatch of the Treaſurer's Accounts; and therefore it is propoſed, That the Defalcations be paid in the Preſence of the Commiſſioner comptrolling the Pays, in like manner as is done in paying the Seamens Wages.

Thirdly. Whereas the Pay-Maſter of the Marines pays the Defalcations, by him abated out of the Marine-Soldiers Pay, to the Treaſurer of the Navy, which is not only hazardous, but creates a great deal of Trouble and Clamour; It is therefore humbly propoſed, That the ſaid Pay-Maſter do pay all Defalcations to the Parties to whom they belong, and account for them with the Auditor, in like manner as he does for his other Payments, which will make the Accounts of both Offices more Regular and Safe.

Fourthly. By Act of Parliament it is directed, That all Tickets of Seamen diſcharged, be paid within one Month; the Method of doing which, is to aſſign the Tickets by three of the Commiſſioners of the Navy, and a Receipt is taken on the back of the Ticket, from the Party to whom they are paid; but were this Method altered, and the Wages due on theſe Tickets, paid by Monthly aſſigned Liſts, in the Preſence of a Commiſſioner of the Navy, and theſe Liſts annually made up, and allowed the Treaſurer, it would diſpatch his Accounts, and greatly leſſen the Buſineſs of the Navy and Treaſury-Offices.

Note, This Method of paying Tickets by aſſigned Liſts, was practiſed in the late War, and no Inconvenience found thereby.

Fifthly. The Method now of passing the Treasurer of the Navy's Account, falls under these two principal Heads:

I. The *Exchequer* and Voluntary Charge.
II. The Bills and Wages paid by the Treasurer of the Navy.

1. { The *Exchequer* Charge is set forth by an Impress-Roll.
   { The Voluntary Charge is examined, adjusted, and signed by the Navy-Board.

2. The Bills paid by the Treasurer of the Navy, are entred at large in three Leidgers, and in the said Leidgers, the gross Sums allowed by the Navy-Board to have been paid for Wages on Ships Books, *&c.* are also entred.

One of these Leidgers is delivered to the Navy-Board, for their Examination by the Books in that Office.

And another Leidger, for the Auditor, is signed by the Navy-Board, and the Bills and Books taken up, and cancelled, and kept in the Navy-Office.

The third Leidger is kept for the Treasury-Office, by which it appears, no Bill, with the Parties Hands, is carried to the Auditors of the Imprests, but only the Leidger signed by the Navy-Board, and that the Practice of entring Bills at large, requires a great deal of Labour and Time, as may be seen by the vast written Volumes, containing one Year's Accounts, which may be shortned, by carrying the Vouchers to the Auditors.

And therefore, it is humbly proposed, That all the Bills be entred in three Leidgers, setting forth only the Number, Persons Names, Dates, Quality, Sum paid, to whom, and when paid, and that the Allowances made by the Commissioners of the Navy, on the Head of Wages, be likewise entred in the said Leidger.

One of which Leidgers to be delivered to the Navy-Board for their Examination and adjusting the Voluntary Charge.

One to be carried to the Auditors of the Imprests, with the Vouchers to prove the Treasurer of the Navy's Payment, the Voluntary Charge, set forth in this Leidger to be signed by the Navy-Board.

The third Leidger to remain in the Treasurer of the Navy's Office.

Navy-Office, 26*th* January 1710.

(N° 2.)

To Mr. Auditor Harley, *Chair-man of the Committee of the Honourable* House of Commons, *appointed to enquire how far the several* Imprest Accountants *have passed their respective Accounts, and to consider of Methods for the more effectual and speedy Compelling the said Accountants to pass their Accounts,* &c.

Navy-Office, 26th *Jan.* 1710.

SIR,

IN *Obedience to the Commands received, on* Wednesday *last, from the Committee appointed by the Honourable* House of Commons, *To* enquire how far the several Imprest Accountants have passed their respective Accounts, and to consider of Methods for the more effectual and speedy compelling the said Accountants to pass their Accounts, and to obviate all Irregularities and unnecessary Delays in the same; *We have taken into Consideration the Paper their Honours were pleased to put into our Hands at our Attendance, entituled,* A Method humbly proposed for the better and more effectual enabling the Treasurer of the Navy to pass his Accounts, *and do give you our Observations thereon, Article by Article, as followeth,* viz.

ARTICLE

Article I.

"FOR want of making up the Books and Liſts, wherein are contained "the Payments made by the Treaſurer of the Navy, on the Heads of "Wages, his Accounts have been kept back for ſeveral Years; and there- "fore it is humbly propoſed, That all Ships and Yards Books and Liſts "be annually made up, or very ſoon after the Determination of the Year, "and thereby the Treaſurer of the Navy will be enabled more expedi- "tiouſly to paſs his Accounts with the Auditor.

Observations.

THE third Article of the Treaſurer's Duty, and indeed all his Inſtructions, ſeems to aim at the Treaſurer's framing his Leidger yearly, in order to the paſſing his Accounts, which, before the late happy Revolution, and the Wars that have ſucceeded, was not difficult to do, the Services and Expences of the Navy being very inconſiderable at thoſe Times to what they have been ſince. There is likewiſe an Order of His late Majeſty in Council, dated the 13th of *October* 1699, directing, "That the "Pay-Books for Wages be cloſed within the Year, before the Treaſurer "tenders his Accounts to be examined and ſigned by the Commiſſioners "of the Navy, except in ſuch Caſes where ſufficient Reaſons ſhall appear "to the Lord-High-Treaſurer, or Lords of the Treaſury, as to induce "their Lordſhips to give Directions for continuing the ſaid Books open "for a longer time." And we do not know or call to mind, that the Treaſurer of the Navy ever made Application to have any Books or Liſts made up, that were denied; if there had been any ſuch Application and Denial, there would, doubtleſs, have been an Appeal upon it to the Lord-High-Treaſurer, or Lords-Commiſſioners of the Treaſury, according to the aforeſaid Order and Directions given for making them up, ſo far as the Security and Conveniency of the Service would have admitted it.

Such Books as have conſiderable Payments made upon them, always have been, and we ſuppoſe, ever will be made up as the Treaſurer ſhall deſire it, though a thorough Payment may not have been made upon them; But for making up ſuch as have but few Payments made on them (which often happens of late, from the Practice in Uſe, of turning over Men from one Ship to another, which are now, by Act of Parliament, to be paid as they are removed, and from the want of Money to pay the Seamen, as may appear by the vaſt Debts due to them) and drawing Tranſcripts of them, from Year to Year, one Year after another, we do not conceive it to be for the Service, or that the Treaſurer will ever deſire it, becauſe, as it would ſubject the Service to Miſtakes, Delays and Charges, ſo it would the Treaſurer himſelf to Double and Over-Payments, for which he is to be anſwerable by the Sixth Article of his Duty.

And as for the Books of the Yards, they are always made up as deſired, and take up ſo little Time, that we wonder they ſhould be mentioned, foraſmuch as no manner of Obſtruction or Delay ever did, or ever can ariſe to the paſſing of the Treaſurer's Accounts from thence.

Article II.

"THE Practice of paying Defalcations, and taking the Party's Receipts "for the Money paid them, and accounting with the Navy-Board is "very troubleſome to the Offices, and is one Means of hindring the Di- "ſpatch of the Treaſurer's Accounts; and therefore it is propoſed, that "the Defalcations be paid in the Preſence of the Commiſſioner comptrolling "the Pays, in like manner as is done in paying Seamens Wages.

OBSERVATIONS.

THIS Practice is founded on the 12th and last Article of the Instructions to the Treasurer of the Navy, settled by an Order of the King in Council in the Year 1671, which is very full to the Purpose, running thus, " And for the better preventing, for the future, the just Clamour of the poor Mariners belonging to the Chest at *Chatham*, for want of the seasonable and full Payment of the Money defalked out of the Pay of those serving His Majesty at Sea, as also the Inconveniency His Majesty's Service often suffers in the Unhealthfulness of His Seamen Abroad, by the Want of Cloaths, arising from the like ill Payment of the farther Defalcations made out of their Pay for the Use of the Slopseller; the Treasurer of the Navy shall, at the Payment of the Wages of every Seaman, whether by Book or Ticket, actually reserve in his Hands, and from thenceforth be accountable to the Chest, Minister, and Surgeon, for their several Proportions and Shares in the 12 *d.* customarily defalked out of the Monthly Wages of each Seaman serving His Majesty, and to the Slopseller for what Moneys shall or ought to be stopt out of any Man's Pay upon the Account of Cloaths, and the same to be always ready to pay the several Parties Interest without Delay, taking the Receipt of every the said Parties, as the only Voucher upon which he is to be allowed the same, in the Balance of his Accounts.

Now in our humble Opinion, this Method is much to be preferred to that which is proposed; for as it produces Vouchers more legal than the other, so it is a better Proof against any Pretence of Non-Payment afterwards. Besides, as these Defalcations are to be satisfied from what is to be abated from the Seamens Wages, for the Chest at *Chatham*, *Greenwich*-Hospital, Slop-Cloaths, Tobacco, Ministers Groats, Surgeon's Two Pence, *&c.* so they ought to be satisfied from time to time, as any of the Parties concerned shall call for them, and there shall be Money for it; whereas, if they should be obliged to be paid only in the Presence of a Commissioner, the Board would be subjected to continual Calls from their Business, as also their Clerks to attend the said Payments, which would be impossible to answer, without Obstruction to the other Affairs of the Office, the poor People concerned would be thereby exposed to Delays (which, as may be observed, this Article was intended to avoid) and both the Offices to Clamours and Reflections. Nor would this Method contribute either to the quicker Dispatch of the Treasurer's Accounts, or to his Safety; for, as was observed at our Attendance, a whole Year's Receipts may be examined and set off upon the Books in a Day or two.

'Tis true, the Seamen are paid by Books in the Presence of the Treasurer and Comptroller, or some other Commissioner (when he is otherwise employed, or Payments are carried on at several Places at one time) with two Clerks from this Office, keeping Counter-parts (as well as the Comptroller) of the Books by which the Treasurer pays, whereby the Treasurer's Books are examined, when they come to be made up and allowed, and by which Method, the Treasurer has three Books besides his own to prove his Payments, sufficient Security, as has always been conceived, for his said Payments. This has hitherto been the Method, and the Nature of the Business, will not admit it to be otherwise, but if Receipts should be taken from every Seaman, as is done in the Case of the Defalcations, it would certainly be the most proper, as it is the most usual way in all Accounts.

ARTICLE III.

" WHereas the Pay-Master of the Marines pays the Defalcations, by " him abated out of the Marine-Soldiers Pay, to the Treasurer of " the Navy, which is not only hazardous, but creates a great deal of

" Trouble

" Trouble and Clamour; It is therefore humbly propoſed, that the ſaid Pay-
" Maſter do pay all Defalcations to the Parties to whom they belong, and
" account for them with the Auditors, in like manner as he does for his
" other Payments, which will make the Accounts of both Offices more Re-
" gular and Safe.

Observations.

THIS is a Method introduced but lately by an Order from his Royal Highneſs dated the 11th of *November* 1704, and we are humbly of Opinion, the way propoſed of paying the ſaid Defalcations by the Pay-Maſter of the Marines to the Parties to whom they belong, and he to account for them to the Auditors, as he does for his other Payments is more proper and regular, and will be an Eaſe to the Treaſurer, and more convenient to the Parties concerned.

Article IV.

" BY an Act of Parliament, it is directed, That all Tickets of Seamen
" diſcharged, be paid within one Month, the Method of doing which,
" is to aſſign the Tickets by three of the Commiſſioners of the Navy, and
" a Receipt is taken on the back of the Ticket, from the Party to whom
" they are paid; But were this Method altered, and the Wages due on
" theſe Tickets paid by Monthly aſſigned Liſts, in the Preſence of a Com-
" miſſioner of the Navy, and theſe Liſts annually made up and allowed the
" Treaſurer, it would diſpatch his Account, and greatly leſſen the Buſineſs
" of the Navy and Treaſury-Office.

Note. This Method of paying Tickets by aſſigned Liſts, was practiſed in the late War, and no Inconvenience found thereby.

Observations.

THE Payment of Seamen by Tickets, when formerly in uſe, was found to be attended even when but Three or Four thouſand Men were kept at Sea, with ſo many Frauds, Abuſes, and Inconveniences to the Service, that, in the Beginning of the Reign of King *James*, it was wholly laid aſide, and all Claims paid at the Payment of the Ships. In thoſe Times, Ships were alſo paid off as they came Home, or at every conſiderable Refitting; ſo that they were ſeldom behind above Two Years, often paid ſooner. And, could this Method have been kept to, the Sea-Books might have been yearly made up, as the Inſtructions direct; and the Treaſurer could have had no manner of Delay therefrom to the paſſing his Accounts. Great Sums of Money would likewiſe have been ſaved to the Crown by it.

However, the Payment of Seamen, by Tickets, was continued to be kept out of the Navy till the late Act of Parliament in the 4th and 5th of the Queen, entituled, *An Act for the Encouragement and Increaſe of Seamen*, &c. introduced it again. This Board remembring the Abuſes and Inconveniences attending the Publick, by the like Method heretofore; and conſidering, they muſt needs be both more and greater, when upwards of 40000 Men are kept in Pay, than they were, when but 3 or 4000 Men were employ'd at Sea, they did, as ſoon as the Act came out, (for they had no manner of Knowledge of it before, more than appear'd in the Votes) acquaint their Superiors with the Abuſes and Inconveniences they apprehended from it, and ſometimes with Proofs thereof, which the laſt Commiſſion of the Admiralty being ſenſible of, directed Us to put the Whole in Writing, intending (if poſſible) as we believe, to have it regulated; which was done, by a Report from this Board to their Lordſhips, of the 3d of *February* laſt; a Copy whereof is ready to be laid before the Committee, if required; And that will ſufficiently ſhew, how much we have been, all along, againſt the Payment of Seamen by Tickets, not for the extraordinary Care and Trouble it gives to both Offices, the Treaſury and this, but for the

Opportunities given thereby to the various Abuſes mentioned in the ſaid Report. But whilſt this Law ſtands in Force, we humbly conceive, there is a neceſſity of paying the Tickets in the Method they are paid; and by this Method, every Man, or his lawful Attorney, (for very few come by the Parties themſelves, but by the Ticket-Buyers, as our aforeſaid Report ſets forth) gives a Receipt for what he receives, which (as was obſerv'd in relation to the Payment of Defalcations) is the moſt legal, as well as the moſt uſual Voucher to all Accounts.

The Payment of the ſaid Tickets by Liſts in the Preſence of a Commiſſioner, as is propoſed, would likewiſe be attended with the ſame Inconveniences both to the Service and the Parties concerned, as were mentioned before in the Caſe of the Defalcations, which, for ſaving of Time and Trouble to the Committee, we ſhall forbear to repeat.

Nor can we think it for Her Majeſty's Service, or the Treaſurer's Security, to have ſuch Liſts made up and allowed, without ſetting off all the Mens Wages, and bringing every Payment to Account on the Ships Books reſpectively, according to the Cuſtom of the Navy in all times paſt, foraſmuch as he would be by that Method ſubjected much more to Double and Over-Payments than he was before, which he is to be anſwerable for, as we have already mentioned. Beſides, no Ship's Charge in Wages would appear ſo much together as it does now, but ſtraggling in numerous Liſts and Books almoſt impoſſible to trace, if the ſaid Payments ſhould not be tranſferred and ſet off on the Pay-Books, as they have always been.

Nevertheleſs, if the Treaſurer ſhould inſiſt upon it (as we can never believe he will, when he comes to underſtand it thoroughly) the Act allow it, and our Superiors ſhall pleaſe to approve of it and direct it, the Navy-Board, without doubt, will be ready to comply with it.

ARTICLE V.

"THE Method now of paſſing the Treaſurers of the Navy's Accounts, "fall under theſe two principal Heads.

" I. The *Exchequer* and Voluntary Charges.

" II. The Bills and Wages paid by the Treaſurer of the Navy.

" 1. { The *Exchequer* Charge is ſet forth by an Impreſt Roll. / The Voluntary Charge is examined, adjuſted, and ſigned by the Navy-Board.

" 2. The Bills paid by the Treaſurer of the Navy, are entred at large " in three Leidgers, and in the ſaid Leidgers the groſs Sums allowed by " the Navy-Board to have been paid for Wages on Ship's Books, *&c.* " are alſo entred.

" One of theſe Leidgers is delivered to the Navy-Board for their Exa- " mination by the Books in that Office.

" And another Leidger, for the Auditor, is ſigned by the Navy-Board, and " the Bills and Books taken up, and cancelled, and kept in the Navy-Office.

" The third Leidger is kept for the Treaſurer's Office.

" By which it appears, no Bill with the Parties Hands is carried to the " Auditors of the Impreſts, but only the Leidger ſigned by the Navy- " Board, and that the Practice of Entring Bills at large, requires a great " deal of Labour and Time, as may be ſeen by the vaſt written Volumes, " containing one Year's Accounts, which may be ſhortned, by carrying " the Vouchers to the Auditors.

" And therefore, it is humbly propoſed, That all the Bills be entred in " three Leidgers, ſetting forth only the Number, Perſons Names, Dates, " Quality, Sum paid, to whom, and when paid, and that the Allowances " made by the Commiſſioners of the Navy, on the Head of Wages, be like- " wiſe entred in the ſaid Leidger.

" One

" One of which Leidgers to be deliver'd to the Navy-Board, for their Exami-
" nation, and adjuſting the Voluntary Charge.
" One to be carry'd to the Auditors of the Impreſts, with the Vouchers, to prove
" the Treaſurer's of the Navy's Payments; the Voluntary Charge ſet forth in this
" Leidger, to be ſign'd by the Navy-Board.
" The Third Leidger to remain in the Treaſurer of the Navy's Office.

OBSERVATIONS.

THE Method mention'd in this Article to be now obſerv'd in paſſing the Treaſurer of the Navy's Accounts, is the ſame that has been obſerv'd time out of mind. Indeed, we have heard (for we find no Foot-ſteps of it in the Office) that, in the latter end of King *Charl s* the Second's Reign, or in the beginning of the Reign of King *James* II. ſuch a Propoſition as this was made by the Treaſurer of the Navy to His Majeſty in Council; namely, That for his ſhortning his Work, the Bills ſhould be enter'd only by the Perſons Names, Dates, Qualities, and Sums paid, in the manner they are number'd in the Regiſter of Courſe, that is to ſay, but one Line for every Bill; Whereas, the Way is, and always has been, to enter all the particular Stores and Services contain'd in every Bill, with the Rate and Sum of each Particular, as well as the Total. But the old Method was not thought fit to be alter'd upon the ſaid Application, becauſe (as we have been inform'd) His Majeſty and His Council thought there would not appear ſo particular a Regiſter in the *Exchequer*, of the Expences of the Navy, by that ſhort Method, as by this long one in Uſe.

Indeed, the Leidgers are wonderfully ſwell'd ſince the Revolution; for, whereas there uſed to be but One Volume both for this Office and the Victualling, and that but a moderate one, there are now Three large Volumes for each Year, Two for this, and One for the Victualling; ſo that if it ſhould be thought fit to enter in the Leidgers only the Abſtract of the Bills in the manner propos'd, it would mightily ſhorten the Work of the Treaſurer, quicken the Diſpatch of the ſaid Leidgers, and abate the Charge of Clerks employ'd therein: But that we muſt ſubmit to the Conſideration and Determination of our Superiors, being not proper Judges of what may be beſt to be done in this Matter.

But, whether the Old Method be continued, or the New One propos'd, introduced, we do not conceive, that the Carrying the Leidger, and the Bills and Vouchers, to the Auditors of the Impreſts, inſtead of this Office, will much ſhorten the Work of the Treaſurer; it is altering, indeed, the Truſt from one Office to another, but it would very little leſſen the Work, not doubting but one Office would be as cautious and careful in the Examination and Paſſing the ſaid Accounts, as the other; though we cannot ſay, that the one will have the ſame Means and Helps to do it, as the other. However, on all Occaſions (ſince our time) when this has been mention'd before the Lords of the Treaſury, or Lord High-Treaſurer, (for it has been ſeveral times hinted at) we have made no Objection to it; and, if the Auditors ſhall think it more for their Satisfaction; the Treaſurer, that it will contribute more to the Diſpatch of his Accounts; and our Superiors ſhall judge it neceſſary to have it ſo; it will eaſe this Office very mu h (and particularly the Comptroller of the Treaſurer's Accounts) of the Load of Buſineſs that lies upon it.

Nor will there be any occaſion of ſending a Leidger to this Office, or a Voluntary Charge, as is propoſed; therefore, the Tranſcribing of them may alſo be ſaved, inaſmuch as every Bill, as alſo every Book, (whether for Ships or Yards) will carry with it ſuch Abatements as are to be made thereon, and charged in the Front of the Treaſurer's Leidger.

So that nothing will remain for this Office to do therein, but only to ſend to the Auditors, at the End of every Year, an Account of the Letters that have been written to the Treaſurer of the Navy, to receive Money for old Stores ſold at Publick Sales, for Stores lent, or Services done to Merchant Ships upon Emergencies, Damages done to Men of War by Merchant Ships, or the like, for their charging the ſame on the Front of the ſaid Leidgers.

The CONCLUSION.

*COuld we think of, or contrive any Thing that might contribute to the Expe-
dit ng the Treaſurer's Accounts (more than what is mentioned before) with due Regard to the Security of the Crown in its Treaſure, and Accommodation of the vaſt Number of People concerned, we ſhould, according to the Commands of the Honourable Committee, moſt willingly and readily give an*

Account

Account thereof; nor has any thing, that we know of, been ever wanting in its towards it; but we muſt confeſs, in the preſent Circumſtances of the Navy, as to the Immenſeneſs of the Debts, the Increaſe of the Buſineſs and Expence, by keeping ſo great a Fleet conſtantly at Sea, and in ſo many Foreign Parts of the World, and the making good the Loſſes, &c. nothing more occurs to us, that can with Safety and Convenience to the Service and People, give any more Diſpatch thereto.

But if hereafter, by the Treaſurer's conſtant Attendance to his Duty at the Board, and in his particular Province, he ſhall at any time find out any means to facilitate his Accounts, that may be put in Execution with Safety, and without Inconvenience to the Service, we believe he will never want the Aſſiſtance of the Board in it; we are ſure, as long as we have the Honour to be there, he will not, and ſhould any Difference happen in Opinion about ſuch Matters, (though we cannot foreſee any, ſo long as we all mean one thing, namely, the Service of our QUEEN and Country) it is plain, by what hath been ſaid before, they may be eaſily adjuſted by Appeals to the Lord-High-Treaſurer, or Lord-High-Admiral (or Commiſſions of thoſe Offices) under whoſe Inſtructions and Orders we all act.

And no Man, ſure, can think it reaſonable, that any Treaſurer of the Navy ſhould have any Trouble given him for not paſſing his Accounts, whilſt they are kept open only for the Accommodation of the Service; or can there (in our humble Opinion) be any Colour for it, whilſt ſuch exact Accounts are kept in this Office, as that at any time it may be known, to a Penny, what Moneys remain in his Hands, which is never conſiderable, the Neceſſities of the Service, and the Care of this Office drawing it away as faſt as he receives it, excepting remote Tallies ſometimes lodged in his Hands, by Orders from the Treaſury, until they can be made uſeful for one Head or other, of which the like Account is kept, and can at any time be given.

All which, we humbly pray, you will pleaſe to communicate to the Honourable Committee, from

SIR,

Your moſt humble Servants,

Dan. Furzer. *Cha. Sergiſon.*
Geo. Tollet. *D. Lyddell.*
Tho. Jennings.

Reſolved, That it appears to this Houſe, that of the Moneys granted by Parliament, and iſſued for the Publick Service, to *Chriſtmas*, 1710, there are Thirty five Millions, Three hundred and Two thouſand, One hundred and ſeven Pounds, Eighteen Shillings and Nine Pence, for a great Part whereof no Accounts have been laid before the Auditors, and the reſt not proſecuted by the Accountants, and finiſhed.

Ordered, That the farther Conſideration of the ſaid Report be adjourned until *Saturday* Morning next.

Sabbati 28. *die Aprilis*, 1711.

THE Houſe reſumed the adjourned Conſideration of the Report from the Committee, to whom it was referred to enquire how far the ſeveral Impreſt Accountants have paſſed their reſpective Accounts, and to conſider of Methods for the more effectual and ſpeedy compelling the ſaid Accountants to paſs their Accounts, and to obviate all Irregularities and unneceſſary Delays in the ſame.

Reſolved, That the not Compelling the ſeveral Accountants duly to paſs their reſpective Accounts, has been a notorious Breach of Truſt, in thoſe, that, of late Years, have had the Management of the Treaſury, and an High Injuſtice to the Nation.

Reſolved, That the ſeveral Accountants, who have neglected their Duty in paſſing their Accounts, ought no longer to be entruſted with the receiving the Publick Money.

Ordered, That the ſaid Report be printed.

BY *Virtue of an Order of the* Houſe of Commons, *I do appoint* Samuel Keble *and* Henry Clements *to Print this Report, with the Reſolutions and Orders thereupon; And that no other Perſon preſume to Print the ſame.*

12 DE 62 W. BROMLEY *Speaker.*

(*Price Six Pence.*)